INTERNAL REVENUE SERVICE P. O. BOX 2508 CINCINNATI, OH 45201

Date: AUG 2 6 2014

AMERICAN BAPTIST THEOLOGICAL SEMINARY 1800 BAPTIST WORLD CENTER DR NASHVILLE, TN 37207-4952

Employer Identification Number: 62-0485724 DLN: 17053195307025 Contact Person: CARLY D YOUNG ID# 31494 Contact Telephone Number: (877) 829-5500 Accounting Period Ending: June 30 Public Charity Status: 170(b)(1)(A)(ii) Form 990 Required: Effective Date of Exemption: August 4, 2015 Contribution Deductibility: Addendum Applies: Yes

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. We determined that you are a public charity under the Code section(s) listed in the heading of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-PC" in the search bar to view Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, which describes your recordkeeping, reporting, and disclosure requirements.

AMERICAN BARTIST THEOLOGICAL

Sincerely,

Jeffrey I. Cooper

Director, Exempt Organizations

Rulings and Agreements

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Our records show that you were previously tax-exempt as a subordinate under group exemption number 1674. Because you applied for and have been granted your own individual tax-exempt status, you no longer rely on your affiliation with a parent organization for recognition of your tax-exemption and will be listed individually in the Exempt Organizations Select Check (Pub. 78 data).

If, in the future, you choose to become a subordinate under a group ruling, you will lose your individual recognition of tax-exempt status and will no longer appear in the Exempt Organizations Select Check (Pub. 78 data). Moreover, if you become a subordinate under a group ruling and your parent organization loses its tax-exempt status, you also will lose your exempt status. To reestablish your individual tax-exemption after rejoining a group exemption, you will be required to reapply and pay the appropriate user fee.